

§ 41.6011(a)-1

any taxable period beginning on or after July 1, 1987.

[T.D. 8159, 52 FR 33585, Sept. 4, 1987, as amended by T.D. 8177, 53 FR 6626, Mar. 2, 1988]

§ 41.6011(a)-1 Returns.

(a) *In general.* (1) A person that is liable for tax under § 41.4481-2(a)(1)(i)(A), (B), or (C) must file a return for the taxable period with respect to the tax imposed by section 4481.

(2) A person that is liable for tax under § 41.4481-2(a)(1)(i)(D) must file a return for a taxable period with respect to the tax imposed by section 4481 if the Commissioner notifies the person that the tax for the taxable period has not been paid in full.

(3) A transferee of a vehicle that receives a statement described in the first sentence of § 41.4483-3(f) must file a return with the statement attached.

(b) *Form 2290.* The return required under paragraph (a) of this section is Form 2290, "Heavy Highway Vehicle Use Tax Return," or such other return as the Commissioner may prescribe. The return is made in accordance with the instructions applicable to the form.

[T.D. 8879, 65 FR 17154, Mar. 31, 2000]

§ 41.6071(a)-1 Time for filing returns.

(a) *In general.* Except as provided in paragraph (b) of this section, a return described in § 41.6011(a)-1 must be filed by the last day of the month following the month in which—

(1) A person becomes liable for tax under § 41.4481-2(a)(1)(i)(A), (B), or (C);

(2) A person that is liable for tax under § 41.4481-2(a)(1)(i)(D) is notified by the Commissioner that the tax has not been paid in full; or

(3) A transferee described in § 41.4483-3(f) acquires the vehicle.

(b) *Certain transit-type buses.* In the case of any bus of the transit type, the first taxable use of which in any taxable period occurs prior to the close of the test period (see paragraph (c) of § 41.4483-2) with reference to which liability for the tax on the use of such transit-type bus for such taxable period is determined, the person in whose name the bus is registered at the time of such use shall, after such test period and on or before the last day of the fol-

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lowing month make a return of such tax for such taxable period on the use of such transit-type bus.

[T.D. 6216, 21 FR 9645, Dec. 6, 1956, as amended by T.D. 6743, 29 FR 7932, June 23, 1964; T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6091-1 Place for filing returns.

(a) *In general.* Except as provided in paragraph (b) of this section, returns must be filed in accordance with the instructions applicable to the form on which the return is made.

(b) *Hand-carried returns*—(1) *Persons other than corporations.* Returns of persons other than corporations that are filed by hand carrying must be filed with the Commissioner in the internal revenue district in which is located the principal place of business or legal residence of the person.

(2) *Corporations.* Returns of corporations that are filed by hand carrying must be filed with the Commissioner in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6101-1 Period covered by returns.

Each return is for a taxable period as defined in section 4482.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6109-1 Identifying numbers.

Every person required under § 41.6011(a)-1 to make a return must provide the identifying number required by the instructions to the form on which the return is made.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6151(a)-1 Time and place for paying tax.

The tax must be paid at the time prescribed in § 41.6071(a)-1 for filing the return and at the place prescribed in § 41.6091-1 for filing the return.

[T.D. 8879, 65 FR 17155, Mar. 31, 2000]

§ 41.6156-1 Installment payments of tax on use of highway motor vehicle.

(a) *Privilege to pay tax in installments.* Except as provided in paragraph (f) of this section, the liability shown on